

**INSTRUCTIONS**  
for preparation of the  
**ANNUAL FISCAL PROGRAM**  
Fiscal Year 2004



**Constitutional Officers  
and  
Legislative and Judicial Branches**

**DEPARTMENT OF FINANCE & ADMINISTRATION  
OFFICE OF BUDGET**

**I N D E X**  
**ANNUAL FISCAL PROGRAM**  
**FOR FISCAL YEAR 2004**

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**ALL FORMS ARE AVAILABLE ON THE DFA - OFFICE OF BUDGET WEB SITE**  
[www.accessarkansas.org/dfa/budget](http://www.accessarkansas.org/dfa/budget)

# **GENERAL INSTRUCTIONS FOR PREPARATION OF THE ANNUAL FISCAL PROGRAM FOR FISCAL YEAR 2004**

Arkansas Code Annotated §19-4-607 requires each state agency, other than the elected constitutional officers, the legislative branch and its staff offices, the judicial branch and its staff offices, the Arkansas State Highway and Transportation Department, the state-supported institutions of higher education, and the Arkansas State Game and Fish Commission, to prepare an annual operations plan for the operation of each of its assigned programs for submission to the Chief Fiscal Officer of the State.

These instructions have been developed to assist the constitutional, legislative and judicial offices with preparation of fiscal plans to the extent they choose to participate, and to provide guidance on the minimum requirements for preparing appropriations for inclusion in the Arkansas Administrative Statewide Information System (AASIS).

Minimum requirements are the Annual Funds Center Worksheet, Certification(s) of Income and the State Agency Publication Listing. Instructions on optional forms and reports are also included. These forms are due to the Department of Finance and Administration – Office of Budget by **May 16, 2003**.

Act 1022 of 2003 revises the annual fiscal program process for all agencies funded from the State Central Services Fund or the Constitutional Officers Fund. Each agency should prepare an annual fiscal program reflecting the estimated needs for fiscal year 2004. The agency budget cannot exceed the appropriations provided or the available funding. Each agency must submit to the Department of Finance and Administration – Office of Budget an estimate of the expenditures and commitments for the fiscal year for each appropriation. Once the estimated annual fiscal program is submitted to the Office of Budget, the Chief Fiscal Officer of the State will determine the amount of funds available for the fiscal year in the State Central Services Fund. Should the amount of available funds be insufficient to meet the estimated expenditures and commitments, agencies will be contacted and must indicate where reductions will be made by commitment item.

**It is critical that each agency meet the deadlines indicated in this instruction packet.** Once the estimates are received, the Chief Fiscal Officer of the State will determine the final budget levels and notify the agencies of any budget reductions necessary. The Budget Analyst for your agency in the Office of Budget will assist you in any way necessary to ensure the submission of a final balanced budget for implementation on July 1, 2003.

These instructions and forms are available on the DFA - Office of Budget web site at:

**[www.accessarkansas.org/dfa/budget](http://www.accessarkansas.org/dfa/budget)**

The following laws require special attention when preparing the Fiscal Year 2004 Annual Fiscal Program:

- A.C.A. §19-5-206 requires a 1.5% charge against certain agencies from cash funds as defined under A. C. A. §19-4-801.
- A.C.A. §25-16-903 through A.C.A. §25-16-905 provides authorization and restrictions regarding stipends and expense reimbursements for members of Boards and Commissions.
- A.C.A. §21-12-502 requires notification by agencies to the Legislative Council and to the DFA - Office of Personnel Management of plans to implement layoffs of state employees due to privatization of programs.
- A.C.A. §21-4-501 allows for the payment of accrued sick leave for retiring employees. While it is difficult to budget for this unknown event, agencies are cautioned about the fiscal impact of this legislation.
- A.C.A. §19-4-2201 requires Legislative Council or Joint Budget Committee review of certain discretionary grants awarded by state agencies.

## DEFINITIONS

- **ANNUAL FISCAL PROGRAM:** A program prepared by an agency containing the proposed expenditures and anticipated resources for the ensuing fiscal year as required by A.C.A. §19-4-607.
- **FUNDS CENTER:** An appropriation granted by the General Assembly to make expenditures and incur obligations, **IF FUNDS ARE AVAILABLE**, for specific purposes.
- **BLOCK:** The portion of an appropriation, which cannot be budgeted by an agency due to insufficient revenue or other budgetary restraints. Also referred to as deferment.
- **CARRY FORWARD APPROPRIATION:** As permitted by law, specific appropriated amounts authorized to carry forward from one fiscal year to another to make expenditures and incur obligations, **IF FUNDS ARE AVAILABLE**, for specific purposes.

## ANNUAL FISCAL PROGRAM

All agencies may utilize the Strategic Enterprise Management - Business Planning and Simulation (SEM-BPS) system to prepare their Annual Fiscal Program. SEM-BPS is an automated system designed to enable agencies to develop a budget according to the General Accounting and Budgetary Procedures Law. Agency personnel have been

trained on the system and on the reports necessary to fulfill the requirements of the Annual Fiscal Program. Agencies that do not have terminal access to SEM-BPS will coordinate entry of their plan data with the Office of Budget Analyst assigned to assist the agency.

The Salary Projection process is a component of the SEM-BPS system and is designed to allow agencies online flexibility for changing information relating to positions. Personal Services Matching is automatically calculated for corresponding salary data and posted to the correct cost element, cost center, funds center and fund.

**NOTE:** A.C.A §21-5-406 requires a monthly contribution to the State Employees Insurance program based on the number of positions budgeted within a funds center. The Personal Services Matching commitment item has been automated to calculate insurance amounts. Agencies are cautioned against changing this automated calculation as it could result in insufficient funding to pay insurance vouchers while remaining responsible for this obligation. The agency contribution for Fiscal Year 2004 is \$280.00 per month for each budgeted position.

Reporting is done through the use of the Business Information Warehouse - Business Explorer Analyzer. Agencies can view reports online or may generate paper copies of reports as required. Final copies of the required budget reports routed to the Office of Budget, with other required documents, signifies completion of the Annual Fiscal Program. The Office of Budget will review and approve final forms online and forward the documents to the Office of Accounting for final processing. All agencies have received training on running reports using Business Explorer Analyzer. Analysts in the Office of Budget are available to advise and assist as necessary.

Agencies that do not have terminal access to the SEM-BPS system will coordinate budget development with the Analyst that is assigned to the agency.

The final Annual Fiscal Program will be copied (retracted) to the Arkansas Administrative Statewide Information System (AASIS) in a detail plan for Fiscal Year 2004 where it will be integrated into the AASIS data for each agency.

## **PREPARATION OF QUARTERLY ALLOTMENTS**

The Office of Budget will advise each Agency of its General Revenue funding level. The Agency determines the amount of any Special or Other Revenues to be received for the 2003-2004 Fiscal Year and prepares quarterly allotments that correspond to availability of funding. Quarterly Allotments must be based on the financial requirements for the Agency's spending for the fiscal year and may not exceed available funding. **Budgeted amounts may not exceed anticipated revenues as indicated on the Certification of Income Form. Completion of Certification of Income Forms is required for all budgeted appropriations, including General Revenue funded appropriations.** Further, Certifications of Income must include funding for "estimated" Carry Forward balances of appropriation as may be authorized by law.

## **ADMINISTRATION OF ANNUAL FISCAL PROGRAM**

Any time during the fiscal year that changes to the Annual Fiscal Program result in an increase or decrease in the appropriation and/or funding allocated for expenditure, corresponding adjustments to the Annual Fiscal Program must be made in the detail plan in AASIS. Revised Certifications of Income must be submitted to accurately reflect any changes in income and operating budget totals.

## **ADMINISTRATION OF PAY PLAN**

The Regular Salaries and Personal Services Matching budget should be based on the Salary Projection Report. Report totals should correspond to monthly amounts on the SEM-BPS system.

Funding of the Career Ladder Incentive Program (CLIP) will be provided first through salary savings within an agency or through resource reallocations within an agency. Additional State Central Services funding may be provided in the fourth quarter of the fiscal year for implementation of CLIP only upon proper documentation being provided to the Office of Budget.

If agencies require additional appropriation to implement these payments, or for other personnel related actions, the Request for Salary/Personal Services Matching form must be submitted.

## **REQUIRED DOCUMENTS**

**The following original forms with signatures must be submitted with the Annual Fiscal Program:**

- Certification(s) of Income.
- Budget Classification Transfers. (if applicable.)

**The following forms must also be submitted with the Annual Fiscal Program. These forms do not require signatures.**

- Annual Funds Center Worksheet
- Request for additional Salary/Personal Services Appropriation. (if applicable.)
- State Agency Publications.

**The above listed documents are in addition to the required final reports as follows:**

- Annual Salary Projection
- Career Service Projection
- Annual Commitment Item Summary
- Annual Funds Center Totals by Cost Center
- Annual Quarterly Worksheet

## **SALARY BUDGETS**

The Annual Salary Projection Report is provided by the Office of Budget to assist agencies in budgeting salary dollars for Fiscal Year 2004. The final version of this report must be returned to the Office of Budget with the Annual Fiscal Program.

The Annual Salary Projection Report is in accordance with the pay plan implementation policy of the Chief Fiscal Officer of the State (A.C.A. §21-5-202 et. seq.). The following conditions are reflected in the Report:

- This report is based on payroll information as of April 14, 2003 for positions authorized for Fiscal Year 2004. The report reflects the pay schedule contained in SB755 which has not been enacted.
- A graduated pay plan increase effective July 1, 2003 has been provided for classified positions based on SB755 which has not been enacted.
- Salaries for non-classified positions reflect the maximum amount in the agency's 2003 appropriation act.
- The salary for vacant classified positions is calculated at Pay Level 1 of the Fiscal Year 2004 pay schedule in SB755 which has not been enacted. Vacant unclassified positions reflect the maximum amount in the agency's 2003 appropriation act.
- The pay plan increase cannot result in a salary exceeding Pay Level 4 as provided in SB755 which has not been enacted. However, amounts above Level 4 will be paid as a lump sum at the end of the FY04 fiscal year in accordance with provisions of SB755 should it be enacted.
- The 4-digit Class Code with Position is the Class Code at which the employee is currently being paid. Authorized Class Code and Pay Grade is the Class/Grade cited in the Agency's 2001 Appropriation Act or in the Uniform Classification and Compensation Act (Act 923 of 2003).
- Maximum Hourly Rate is the employee's hourly rate of pay as of April 14, 2003. New Hourly Rate is the hourly rate of pay the employee will be eligible for on July 1, 2003.
- Salary amounts are distributed based on calendar days in the month.
- Positions that are designated as Career Ladder Incentive Program (CLIP) positions are reflected with YES in the CLIP field. No adjustments have been made to salary levels for CLIP positions.

Certain positions are eligible for Career Ladder Incentive Program Bonus Awards up to 8.0% of salary in accordance with A.C.A §21-5-1101. CLIP Bonus payments are not reflected in the Annual Salary Projection Report.

Funding for positions affected through the CLIP Program is to be provided through salary savings and/or reallocation of resources. **Only after both of these resources are exhausted will consideration for additional funding from the State Central Services Fund be reviewed by the Department of Finance and Administration - Office of Budget. Salary budgets prepared for Fiscal Year 2004 should not anticipate receiving additional funding for implementation of the CLIP Program until such time as salary savings can be determined in the fourth quarter of the fiscal year.**

- Extra Help positions are included in the Annual Salary Projection Report. Extra Help positions that are filled will include the salary data for the incumbent employee as of April 14, 2003

## **CAREER SERVICE RECOGNITION PAYMENTS**

State Employees with more than ten (10) years service in State Government are eligible for a Career Service Recognition Payment as authorized by A.C.A. §21-5-106, up to a maximum of \$600.00 for more than twenty-five (25) years service.

The cost of Career Service Recognition Payments has not been included in the Annual Salary Projection Report. However, the Office of Budget has produced a separate Career Service Report. This report is in accordance with the career service implementation policy of the Chief Fiscal Officer of the State (A.C.A. §21-5-106). This report will be produced before salaries are distributed and will reflect the career service payment amount in the month it is due. When Regular Salaries are distributed, the Career Service amounts are also distributed. **The Career Service amount has been loaded in Commitment Item 5010000 (Regular Salaries) and Cost Element 5010001010. Corresponding matching amounts have been calculated for Career Service payments.**



## **REQUEST FOR ADDITIONAL SALARY AND PERSONAL SERVICES APPROPRIATION**

HB1715 which has not been enacted provides supplemental appropriation for state agencies for Career Service Recognition Payments. Agencies may request additional appropriation for Career Service Recognition Payments for Regular Salaries and Personal Services Matching line items as evidenced by their Annual Fiscal Program.

HB1715 which has not been enacted also provides supplemental appropriation to address unforeseen appropriation needs of state agencies in administering the personnel actions of the 84th General Assembly. Individual agencies' appropriation acts contain appropriation, with General Revenue funding provided through Revenue Stabilization allocations as applicable, providing for a pay plan increase on July 1, 2003. Appropriation not provided includes amounts for Career Service Recognition payments and appropriation that may be necessary to implement the Career Ladder Incentive Program (CLIP). Agencies may request additional appropriation for Regular Salaries and Personal Services Matching line items for these and other applicable items. Each request must be calculated and listed separately on the request form.

**NOTE: The additional appropriation authorized by the above provisions will not be transferred to "current" allotment until the 4th Quarter and then only after appropriation resulting from salary and match savings has been evaluated to determine actual needs.**

**REQUEST FOR SALARY and/or  
PERSONAL SERVICES MATCHING APPROPRIATION  
Fiscal Year 2004**

Agency\_\_\_\_\_

<u>Fund</u>	<u>Funds Center</u>	<u>Commitment Item</u>	<u>Additional Appropriation</u>
-------------	---------------------	------------------------	-------------------------------------

Reason for requested increase:

Revised 4/03

Agency No. \_\_\_\_\_

# **ANNUAL FISCAL PROGRAM CHECKLIST FISCAL YEAR 2004**

## **IMPORTANT DATES:**

April 21, 2003	Annual Fiscal Program Packets distributed to Agencies
May 16, 2003	Final Plans due to Office of Budget
July 1, 2003	Start of Fiscal Year 2004

## **AGENCY ANNUAL FISCAL PROGRAM COMPONENTS: (Required)**

- Salary Projection Report - Final
- Career Service Projection Report - Final
- Annual Quarterly Worksheet - Final
- Annual Funds Center Worksheet - Final
- Annual Funds Center Totals by Cost Center - Final
- Annual Commitment Item Summary - Final
- Certification of Income Forms (Requires signatures) for all funds centers (appropriations), including those funded by general revenue, equal to or greater than budget (including certification for appropriations with Carry Forward Authority)
- Budget Classification Transfer forms needed to bring appropriation up to budgeted levels (if applicable)
- Forms requesting additional Salary and/or Personal Services Matching appropriation needed to bring appropriation up to budgeted levels
- Agency Publication Listing

## **SALARY PROJECTION REPORT:**

- Total number of budgeted positions does not exceed authorized.
- Total number of budgeted positions is reflected in insurance amounts.
- Budgeted amounts (Cost Element 5010001000) correspond to Salary Projection totals.
- Career Service Recognition Payments budgeted separately (Cost element 5010001010).
- Total salary budget within funding guidelines.
- **Written** explanation for positions budgeted for less than 12 months.

**DETAIL BUDGETS:**

- Fiscal year totals do not exceed amounts authorized in agency acts unless accompanied by Budget Classification Transfer, Miscellaneous Federal Grant, or Request for Additional Salary/Match Appropriation attributable to pay plan implementation.
- Quarterly Allotments are reasonably distributed and do not exceed anticipated funding distribution and Income Certifications.
- The 1.5% Service Charge for Cash Funds as required by A.C.A. §19-5-206 is budgeted.

## **INSTRUCTIONS FOR COMPLETING THE ANNUAL QUARTERLY WORKSHEET (Formerly A/FGM 021)**

The Annual Quarterly Worksheet will be produced automatically by the SEM-BPS system, and all totals from the system will post by quarter to the Funds Center/Fund/Commitment Item in which a budget was entered. If required, adjustments will be made through the Agency Validation process.

(For Example: If the Agency requests a Budget Classification Transfer from Operating Expenses to Capital Outlay, the detail budget would reflect the budget as if the transfer was approved. These amounts post upward to the Annual Quarterly Worksheet. This transfer causes the budget to exceed the authorized appropriation for Capital Outlay. Through the Agency Validation process, the amount for Capital Outlay would be reduced to the authorized amount.)

The following page is an example of an Annual Quarterly Worksheet report produced from the SEM-BPS system.

# ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM

## Annual Quarterly Worksheet

Business Area Title      DEPARTMENT OF EDUCATION  
 Business Area Code      0500  
 Funds Center Title      St Oper  
 Funds Center Code      620  
 Commitment Item Title    Regular Salaries  
 Commitment Item Code    5010000

Funds Center		Commitment Item		Total	Authorized	Blocked
620	St Oper	Regular Salaries	5010000	9,252,561	9,549,884	297,323

12

Fund		1st Qtr Allotment	2nd Qtr Allotment	3rd Qtr Allotment	4th Qtr Allotment	Total Allotment
EGA1001	DOE-St Oprs	2,300,542	2,300,542	2,325,738	2,325,739	9,252,561

## **INSTRUCTIONS FOR COMPLETING THE ANNUAL FUNDS CENTER WORKSHEET (Formerly AFGM 006)**

The Annual Funds Center Worksheet is a summary of authorized appropriation amounts, blocked amounts and budget by Commitment Item for each funds center authorized for an agency. If an agency allocates its appropriation, the quarterly totals will equal those amounts entered on the Annual Quarterly Worksheet through an automatic posting to the Annual Funds Center Worksheet. **EVEN THOUGH THIS PROCESS IS AUTOMATED, AGENCIES ARE ENCOURAGED TO CHECK ALL AMOUNTS FOR ACCURACY.**

**QUARTERLY ALLOTMENT** - This is the budget by Commitment Item needed to meet quarterly requirements. The purchase of capital items should be scheduled for the quarter following the greatest revenue collection. Agencies supported by General Revenues should budget capital expenditures during the fourth quarter. Also, agencies using commitments should allot funds in the quarter that the commitment is made instead of the quarter of actual expenditure

The sum of the quarterly allotments by Commitment Item, plus the blocked amount, will equal the total Commitment Item amount authorized. **All cash and federal appropriations will be budgeted in the first quarter**

**BLOCKED** – This amount will automatically calculate by Commitment Item the amount of appropriation not budgeted for FY04.

# ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM

## Funds Center Worksheet

Business Area Title      AR STATE LIBRARY  
 Business Area Code      0519  
 Funds Center Title      Library-State Oprs  
 Funds Center Code      054

Authorization	Commitment Item	Authorized	Blocked	1st Quarter Allotment	2nd Quarter Allotment	3rd Quarter Allotment	4th Quarter Allotment	Total
Act 200 OF 03	Regular Salaries 5010000	1,541,745	43,116	375,229	375,229	373,086	375,085	1,498,629
	Extra Help 5010001	10,000	2,000	2,000	2,000	2,000	2,000	8,000
	Personal Serv Match 5010003	409,897	22,945	97,267	97,267	96,209	96,209	386,952
	Operating Expenses 5020002	949,070	0	237,267	237,267	237,268	237,268	949,070
	Travel-Conferences 5050009	10,000	0	2,500	2,500	2,500	2,500	10,000
	Prof. Fees & Serv. 5060010	0	0	0	0	0	0	0
	Capital Outlay 5120011	0	0	0	0	0	0	0
	Char 46-Don't Asg GL 5900046	277,417	255,941	5,354	5,354	5,354	5,414	21,476
Grand Total	Total	3,198,129	324,002	719,617	719,617	716,417	718,476	2,874,127



## CERTIFICATION OF INCOME

The Office of Budget maintains a record of certified funding sources for agency appropriations. Agencies must submit a Certification of Income Form (form attached) for appropriations funded from all sources **including General Revenue**. This certification is used as the basis for preparation of the Annual Fiscal Program, with appropriation budgeted **only** if there is sufficient revenue anticipated to fund expenditures. The Certification of Income Form includes language that indicates the significance of the information provided by the Agency. **The Operating Budget Total box on the Form reflects the actual operating budget for each corresponding appropriation so that funding equals or exceeds budgeted amounts.** Any changes made to funding or available appropriation during the fiscal year requires submission of a revised Certification of Income form to insure deficit spending does not occur. **Appropriations must remain blocked or deferred to the extent they exceed certified income and/or available revenue.**

### CARRY FORWARD AUTHORITY

Where law permits, estimated funding to be carried forward on June 30 to the new fiscal year and included in the Annual Fiscal Program must be included in Certifications of Income. The actual Carry Forward amounts will be verified by the Office of Budget and processed during the first week of the new Fiscal Year. The Agency should submit amended Certifications of Income to reflect the actual amount of carry forward funding as soon as possible after the beginning of the fiscal year.

### FISCAL YEAR REVISIONS

Agencies may revise Certifications of Income at any time during the fiscal year to facilitate program commitments or to reflect increases/decreases in revenue projections. Revisions require that corresponding adjustments to the organizational budget be recorded in the Arkansas Administrative Statewide Information System (AASIS). **The Agency Director and Agency Fiscal Officer are responsible for the amounts budgeted and certified and therefore, are required to sign Certification of Income Forms.**

# CERTIFICATION OF INCOME

2004 Fiscal Year

AGENCY NAME	Arkansas State Library	AGENCY #	0519
APPR. NAME	State Operations	APPR. CODE	054
FUND NAME	State Library Account	FUND CODE	EPA

We have reviewed and certify that our agency expects to receive the anticipated revenues reflected herein to fund this appropriation. The agency will monitor these funds during the course of the year and if at any time it appears that these funds will not be received or additional funds become available, we will file an amended form and make appropriate budgetary adjustments.

In the following section please detail by funding source the revenue components your agency expects to receive. If there are multiple sources for any category, please attach a worksheet that details each separate revenue source.

Funding Category	Description	Amount
Fund Balance		
Special Revenues		
Federal Revenues		
Revolving Funds		
Cash Funds		
Other		
General Revenue (*)	Revenue Stabilization	2,792,157
Merit Adjustment (**)		81,970
TOTAL FUNDING		\$ 2,874,127
OPERATING BUDGET TOTAL		\$ 2,874,127

§ 19-1-611. Civil penalty. If the public officer or employee is found by the court to have knowingly violated the fiscal responsibility and management laws, the court shall impose a civil penalty upon the public officer or employee of not less than one hundred dollars (\$100), nor more than one thousand dollars (\$1,000) for each violation, and may subject the public officer or employee to the payment of damages resulting as a direct consequence of any violation.

AGENCY FISCAL OFFICER	DATE
AGENCY DIRECTOR	DATE

(\*) General Revenue Funding in accordance with the Official Revenue Forecast of Net Available General Revenue for Distribution.

(\*\*) Merit Adjustment Funding will be available in 4th Quarter only if salary savings are insufficient to cover allocations.

FOR ILLUSTRATION ONLY

## BUDGET CLASSIFICATION TRANSFERS

The Maintenance and General Operation (M&O) line item is divided into five (5) classifications as discussed below. A.C.A. §19-4-522 allows transfers between certain classifications within Maintenance and General Operation. Agencies may request a modification in the various M&O characters as long as the total authorized appropriation is not exceeded. **However, no transfer shall be made from Capital Outlay or Data Processing unless specific authority for such transfer is provided by law.**

Agencies are required to submit transfer requests to the Legislative PEER Committee for review when EACH Maintenance and General Operation commitment item (character) is affected by the 5% or \$2,500 transfer limit within a fiscal year. The Office of Budget will assist agencies in determining if a Budget Classification Transfer must be reviewed by the PEER Committee. **A THOUGHTFUL AND CAREFUL REVIEW OF THE AGENCY'S NEEDS DURING DEVELOPMENT OF THE ANNUAL FISCAL PROGRAM SHOULD MINIMIZE THE NEED FOR SUBMITTING TRANSFER REQUESTS DURING THE 2004 FISCAL YEAR.** However, if a transfer is needed anytime after July 1, 2003, contact the Office of Budget at 682-1941 to determine the monthly deadline for submitting requests for PEER Committee consideration.

The following briefly identifies some restrictions for the various Classifications:

- **OPERATING EXPENSE:** (Commitment Item 502:00:02 - Character 02) Includes postage, telephone, printing, motor vehicle expenses, repairs, maintenance contracts, utilities, insurance, supplies, equipment not capitalized, travel, subsistence, meals, lodging, transportation of State employees, officials, and non-state employees traveling on official business. **All costs associated with meetings and travel for board members or commissioners of State Boards and Commissions should be budgeted from this classification.**
- **CONFERENCE FEES AND TRAVEL:** (Commitment Item 505:00:09 - Character 09) This classification is limited to the costs of an employee attending a conference, seminar or training program. All costs of State hosted or sponsored conferences, seminars and training programs are paid from the Conference Fees and Travel classification.
- **PROFESSIONAL FEES AND SERVICES:** (Commitment Item 506:00:10 - Character 10). All Professional Services, regardless of dollar amount, should be budgeted in and paid from the Professional Fees and Services classification. Honorarium costs are included in this classification.

- **CAPITAL OUTLAY:** (Commitment Item 512:00:11 - Character 11). This classification includes purchase of land, buildings, equipment, furniture, fixtures, and contractual agreements that are capitalized. **All capital leases should be budgeted under Capital Outlay. If current leases are determined to be capital leases, the property should be capitalized and placed in inventory and tagged immediately.**
- **DATA PROCESSING:** (*Services only*) - (Commitment Item 509:00:12 - Character 12). The Data Processing classification is used for the purchase of Data Processing services from the Department of Information Systems, or others. Programming, systems analysis work, data entry, and processing charges should be included in this sub-classification.

Agencies should refer to the State Accounting Procedures Manual or contact the DFA - Office of Accounting, 682-1675, for questions relating to classification of expenditures.

If an agency determines a **Budget Classification Transfer** is required for the completion of the Fiscal Year 2004 Annual Fiscal Program, the computer generated Detail Budget should be completed as the agency intends to expend the funds. The Detail Budget should reflect the effect of the BCT. However, the Agency Validation layout should be reduced by a corresponding amount pending approval of the Chief Fiscal Officer of the State and review by the Legislative Council. The Budget Classification Transfer (AASIS 015) form must be sent to the Office of Budget with the Annual Fiscal Program to balance the Detail Budget to amounts on the Agency Validation layout when final submission is complete.

The Actual Expenditures column on the BCT Form should be completed for each commitment item (character) for which there were expenditures in Fiscal Year 2003. For BCT requests submitted with the Annual Fiscal Program prior to June 30, 2003, use year-to-date total expenditures through April 30, 2003. For BCT requests submitted after July 1, 2003, use June 30, 2003 final expenditures.

Please contact your Budget Analyst at 682-1941 for additional information or assistance.

**ARKANSAS ADMINISTRATION STATEWIDE INFORMATION SYSTEM**  
**REQUEST FOR BUDGET CLASSIFICATION TRANSFERS**  
**AASIS 015**

Business A      0519      Business Area Title: Arkansas State Library  
Funds Cen      055      Funds Center Title: State Library - Federal Operations  
Fund Code      FEL      Fund Title: State Library - LSTA  
Functional      EDUC

ACTUAL EXPENDITURES FY <u>2003</u> through 4/30/03		FROM				TO		
		CI	FUND	PERIOD	AMOUNT	CI	FUND	PERIOD
502:00:02	<u>756,187</u>	<u>502:00:02</u>	<u>FEL0200</u>	<u>1</u>	<u>\$28,000</u>	<u>506:00:10</u>	<u>FEL0200</u>	<u>1</u>
505:00:09	<u>21,874</u>							
506:00:10	<u>33,971</u>							
512:00:11	<u>34,365</u>							
509:00:12	<u>-</u>							

REASON FOR TRANSFER: A change in the federal programs authorization has created the need to expand the purchase of bibliographic  
data base services which are provided on a contractual basis from various vendors

**FOR ILLUSTRATION ONLY**

\_\_\_\_\_  
AGENCY APPROVAL

\_\_\_\_\_  
BUDGET APPROVAL

\_\_\_\_\_  
DIS APPROVAL (if applicable\*\*)

B = Blocked

\*Transfers may not be made from Commitment item 512:00:11 and 509:00:12 to other Maintenance & Operation Characters (Act 365 of 1985), unless the Chief Fiscal Officer of the State increases the Capitalization Threshold in which case transfers may be made from 512:00:11 to other M&O characters for the 2001-2003 Biennium only. A.C.A. §19-4-522(c)(1).

\*\*Transfers requested for purchase of information technology related items must be in compliance with Technology Plans submitted to DIS.

## **STATE AGENCY PUBLICATIONS LISTING**

A.C.A §25-1-204 requires a reduction in unsolicited publications published and distributed by State agencies. Each agency is required to submit with each annual budget request, a list of state publications, which are required by statutory law and provide the reason(s) for continuation and distribution of the required reports. An example of the form is attached. This form must be completed and submitted to the Office of Budget as a part of the Annual Fiscal Program.

# **STATE AGENCY PUBLICATIONS**

**Fiscal Year 2004**

A.C.A. §25-1-204

**AGENCY:** Department of Education - Arkansas State Library **AGENCY #:** 0519

<b>NAME OF PUBLICATION</b>	<b>STATUTORY AUTHORIZATION ACT# OR A.C.A</b>	<b>REQUIRED FOR GOVERNOR AND/OR GENERAL ASSEMBLY ONLY</b>	<b>NUMBER OF COPIES PUBLISHED &amp; DISTRIBUTED</b>	<b>REASON(S) FOR CONTINUED PUBLICATION AND DISTRIBUTION</b>
Annual report	ACA 25-1-105	X	25	Each state board or commission shall file an annual mission statement with the Governor and the Legislative Council. Each state board or commission shall file an annual statement summarizing the board or commission's activity during the previous year.
		<b>FOR ILLUSTRATION ONLY</b>		

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM  
Annual Salary Projection

4/23/03

Business Area DEPARTMENT OF EDUCATION  
Business Area 0500

Funds center		Cost center	Position	Class	CLIP Flag	Class	Pay Grade	Employee	No. of Pos.	Max Hrly Rate	New Hrly Rate	2003-04	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
2BP	ASMS-Payroll Pay	350908	22112962	7611	No	7611	7611	SAMPLE	1	23.4716	24.0819	48,821	0	0	0	0	0	0	0	0	0	0	0	0	0
			Total		Total	Total		Total	1	23.4716	24.0819	48,821	0	0	0	0	0	0	0	0	0	0	0	0	0
435	Fed Grnts Adm	349306	22082779	D124	No	D124	22	SAMPLE	1	26.5295	27.2193	56,616	0	0	0	0	0	0	0	0	0	0	0	0	0
			22082786	R010	No	R010	17	SAMPLE	1	10.7784	11.0586	23,002	0	0	0	0	0	0	0	0	0	0	0	0	0
			22082890	R264	No	R204	19	SAMPLE	1	16.0300	16.4468	34,209	0	0	0	0	0	0	0	0	0	0	0	0	0
			22082895	A111	No	A111	18	SAMPLE	1	16.2925	18.7681	39,038	0	0	0	0	0	0	0	0	0	0	0	0	0
			22082898	A111	No	A111	18	SAMPLE	1	19.8494	20.3655	42,360	0	0	0	0	0	0	0	0	0	0	0	0	0
			22082899	R264	No	A111	18	SAMPLE	1	17.3003	17.7501	36,920	0	0	0	0	0	0	0	0	0	0	0	0	0
			Total		Total	Total		Total	6	108.7801	111.6084	232,145	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	Total		Total	Total		Total	6	108.7801	111.6084	232,145	0	0	0	0	0	0	0	0	0	0	0	0	0
620	St Oper	350100	22077350	9255	No	9255	9255	Not assigned	1	28.8461	29.5961	61,560	0	0	0	0	0	0	0	0	0	0	0	0	0
			22082736	E028	No	E028	21	SAMPLE	1	25.7778	26.4480	55,012	0	0	0	0	0	0	0	0	0	0	0	0	0
			22082755	R009	No	R009	15	SAMPLE	1	10.3910	10.6612	22,175	0	0	0	0	0	0	0	0	0	0	0	0	0
			22082766	R264	No	R168	19	SAMPLE	1	20.6225	21.1587	44,010	0	0	0	0	0	0	0	0	0	0	0	0	0
			22082782	R009	No	R009	15	Not assigned	1	9.2236	9.4634	19,684	0	0	0	0	0	0	0	0	0	0	0	0	0
			22082827	909Z	No	909Z	22	Not assigned	1	14.3447	14.7177	30,613	0	0	0	0	0	0	0	0	0	0	0	0	0
			22082855	R009	Yes	R010	17	SAMPLE	1	9.2236	9.4634	19,684	0	0	0	0	0	0	0	0	0	0	0	0	0
			22082879	R010	No	R010	17	SAMPLE	1	19.3621	19.8655	41,320	0	0	0	0	0	0	0	0	0	0	0	0	0
			22082885	R010	No	R010	17	SAMPLE	1	15.0631	15.4547	32,146	0	0	0	0	0	0	0	0	0	0	0	0	0
			22082900	R266	No	R266	20	SAMPLE	1	23.4220	24.0310	49,984	0	0	0	0	0	0	0	0	0	0	0	0	0
			22082901	D123	No	D123	21	SAMPLE	1	17.2644	17.7133	36,844	0	0	0	0	0	0	0	0	0	0	0	0	0
			22082918	R290	No	R290	21	Not assigned	1	13.4780	13.8284	28,763	0	0	0	0	0	0	0	0	0	0	0	0	0
			22082919	R135	Yes	R170	25	SAMPLE	1	20.1634	20.6876	43,030	0	0	0	0	0	0	0	0	0	0	0	0	0
			22082920	D123	No	D123	21	SAMPLE	1	17.7477	18.2091	37,875	0	0	0	0	0	0	0	0	0	0	0	0	0
			22082930	D036	No	D036	21	SAMPLE	1	15.6382	16.0448	33,373	0	0	0	0	0	0	0	0	0	0	0	0	0
			22082936	9039	No	9039	9039	SAMPLE	1	38.5846	39.5878	82,343	0	0	0	0	0	0	0	0	0	0	0	0	0
			22082944	D036	No	D036	21	Not assigned	1	13.4780	13.8284	28,763	0	0	0	0	0	0	0	0	0	0	0	0	0
			22083013	R290	No	R290	21	SAMPLE	1	24.5154	25.1528	52,318	0	0	0	0	0	0	0	0	0	0	0	0	0
			22083027	909Z	No	909Z	22	SAMPLE	1	27.0598	27.7634	57,748	0	0	0	0	0	0	0	0	0	0	0	0	0
			22083028	909Z	No	909Z	22	Not assigned	1	14.3447	14.7177	30,613	0	0	0	0	0	0	0	0	0	0	0	0	0
			22083034	909Z	No	909Z	22	SAMPLE	1	26.5295	27.2193	56,616	0	0	0	0	0	0	0	0	0	0	0	0	0
			22083051	A123	No	A123	23	SAMPLE	1	28.1143	28.8453	59,998	0	0	0	0	0	0	0	0	0	0	0	0	0
			22083053	031Z	No	031Z	26	Not assigned	1	18.4462	18.9258	39,366	0	0	0	0	0	0	0	0	0	0	0	0	0
			22083059	9952	No	9952	9952	SAMPLE	1	47.1956	48.4227	100,719	0	0	0	0	0	0	0	0	0	0	0	0	0
			22083060	9945	No	9945	9945	SAMPLE	1	54.9543	56.3831	117,277	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	Total		Total	Total		Total	25	589.3281	604.6506	1,257.673	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	Total		Total	Total		Total	25	589.3281	604.6506	1,257.673	0	0	0	0	0	0	0	0	0	0	0	0	0
Grand Total		Total	Total		Total	Total		Total	32	721.5798	740.3409	1,538.640	0	0	0	0	0	0	0	0	0	0	0	0	0

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PLEASE NOTE THAT SALARY HAS NOT BEEN DISTRIBUTED ON THIS SAMPLE REPORT



ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM  
Career Service Projection

4/23/03

Fiscal Year        2004  
Business Area Title    DEPARTMENT OF EDUCATION  
Business Area Code    0500

Code	Funds Center	Cost Center	Position	Employee	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
435	Fed Grnts Adm	349306    Fed Ind Costs-435	22082779    D124	9414    SAMPLE	0	0	0	0	0	0	0	300	0	0	0	0
			22082786    R010	7751    SAMPLE	0	0	0	0	0	0	0	0	400	0	0	0
			22082890    R264	9334    SAMPLE	0	0	0	0	0	500	0	0	0	0	0	0
			22082895    A111	9326    SAMPLE	0	0	0	600	0	0	0	0	0	0	0	0
			22082898    A111	8803    SAMPLE	0	600	0	0	0	0	0	0	0	0	0	0
			22082899    R264	8678    SAMPLE	0	600	0	0	0	0	0	0	0	0	0	0
620	St Oper	350100    Central Admin	22082766    R264	8907    SAMPLE	400	0	0	0	0	0	0	0	0	0	0	0
			22082879    R010	8490    SAMPLE	0	0	600	0	0	0	0	0	0	0	0	0
			22082885    R010	9072    SAMPLE	0	0	400	0	0	0	0	0	0	0	0	0
			22082900    R266	9318    SAMPLE	0	0	0	0	0	0	0	0	0	0	0	600
			22082919    R135	8787    SAMPLE	0	0	0	0	0	0	0	400	0	0	0	0
			22083027    909Z	7607    SAMPLE	0	0	0	0	0	0	0	0	0	300	0	0
			22083034    909Z	8394    SAMPLE	0	0	0	0	0	0	0	600	0	0	0	0
			22083051    A123	8362    SAMPLE	0	0	0	0	0	0	0	0	0	300	0	0

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM  
Annual Commitment Item Summary

4/23/03

Fiscal Year            2004  
Business Area Title    AR STATE LIBRARY  
Business Area Code    0519  
Funds Center Title    Library-State Oprs  
Funds Center Code    054

Commitment Item		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
5010000	Regular Salaries	131,068	131,068	126,840	131,068	126,840	131,068	131,068	122,612	131,068	126,840	131,068	126,840	1,547,448
5010001	Extra Help	2,203	2,203	2,132	2,203	2,132	2,203	2,203	2,061	2,203	2,132	2,203	2,132	26,010
5010003	Personal Serv Match	33,582	33,582	32,499	33,582	32,499	33,582	33,582	31,416	33,582	32,499	33,582	32,499	396,486
5020002	Operating Expenses	135,813	135,813	135,813	135,813	135,813	135,813	135,813	135,813	135,813	135,813	135,813	135,813	1,629,756
5050009	Travel-Conferences	62	62	62	62	62	62	62	62	62	62	62	62	744
5120011	Capital Outlay	941	941	941	941	941	941	941	941	941	941	941	941	11,292
Grand Total		303,669	303,669	298,287	303,669	298,287	303,669	303,669	292,905	303,669	298,287	303,669	298,287	3,611,736

**ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM**  
**Annual Funds Center Totals by Cost Center**

4/23/03

Business Area Title    AR STATE LIBRARY  
Business Area Code    0519  
Fiscal Year                2004  
Funds Center Title      Library-State Oprs  
Funds Center Code      054

Cost Center	Commitment Item	Cost Element	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
357201	Office of Sta Libn	5010000	19,512	19,512	18,882	19,512	18,882	19,512	19,512	18,253	19,512	18,882	19,512	18,882	230,365
		5010001010 Career Service	178	178	172	178	172	178	178	166	178	172	178	172	2,100
		Total	19,690	19,690	19,054	19,690	19,054	19,690	19,690	18,419	19,690	19,054	19,690	19,054	232,465
	5010003	5010005000 03 FICA & Medic Exp	1,489	1,489	1,441	1,489	1,441	1,489	1,489	1,393	1,489	1,441	1,489	1,441	17,580
		5010006000 03 Ben Ins Exp HAL	1,004	1,004	972	1,004	972	1,004	1,004	939	1,004	972	1,004	972	11,855
		5010007000 03 Retirement Exp	1,951	1,951	1,888	1,951	1,888	1,951	1,951	1,825	1,951	1,888	1,951	1,888	23,034
		Total	4,444	4,444	4,301	4,444	4,301	4,444	4,444	4,157	4,444	4,301	4,444	4,301	52,469
	5020002	5020001000 Postage	33	33	33	33	33	33	33	33	33	33	33	33	396
		5020002000 Telecomm Wired	230	230	230	230	230	230	230	230	230	230	230	230	2,760
		5020005000 Freight	6	6	6	6	6	6	6	6	6	6	6	6	72
		5030008000 Office Equip Maint	74	74	74	74	74	74	74	74	74	74	74	74	888
		5040005000 Rent of Facilities	1,905	1,905	1,905	1,905	1,905	1,905	1,905	1,905	1,905	1,905	1,905	1,905	22,860
		5050001000 02 Mileage	15	15	15	15	15	15	15	15	15	15	15	15	180
		5070002000 Vehicle Insurance	109	109	109	109	109	109	109	109	109	109	109	109	1,308
		5070003000 Bld Contents Ins	16	16	16	16	16	16	16	16	16	16	16	16	192
		5080006000 Assoc Member Dues	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	21,576
		5080022000 Other Expenses Svc	123	123	123	123	123	123	123	123	123	123	123	123	1,476
		5090005000 Fuel Purchases	9	9	9	9	9	9	9	9	9	9	9	9	108
		5090006000 Office Supplies	77	77	77	77	77	77	77	77	77	77	77	77	924
		5090011000 Photo Supps Mats	46	46	46	46	46	46	46	46	46	46	46	46	552
		5090016000 Shop Indust Supps	1	1	1	1	1	1	1	1	1	1	1	1	12
		5090018000 Subscriptions Pubs	61	61	61	61	61	61	61	61	61	61	61	61	732
		5090030000 Other Comm Mat Supp	40	40	40	40	40	40	40	40	40	40	40	40	480
		Total	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	54,516
	Total	Total	28,677	28,677	27,898	28,677	27,898	28,677	28,677	27,119	28,677	27,898	28,677	27,898	339,450
357241	ASL Board Services	5020002	881	881	881	881	881	881	881	881	881	881	881	881	10,572
		5050013000 02 Other Travel Exp	9	9	9	9	9	9	9	9	9	9	9	9	108
		5050019000 Board Memb Stipend	100	100	100	100	100	100	100	100	100	100	100	100	1,200
		5050020000 Board Memb Trav Exp	83	83	83	83	83	83	83	83	83	83	83	83	996
		5070003000 Bld Contents Ins	3	3	3	3	3	3	3	3	3	3	3	3	36
		Total	1,076	1,076	1,076	1,076	1,076	1,076	1,076	1,076	1,076	1,076	1,076	1,076	12,912
	Total	Total	1,076	1,076	1,076	1,076	1,076	1,076	1,076	1,076	1,076	1,076	1,076	1,076	12,912
357261	Grants and Res	5010000	7,479	7,479	7,238	7,479	7,238	7,479	7,479	6,997	7,479	7,238	7,479	7,238	88,302
		5010001010 Career Service	102	102	98	102	98	102	102	95	102	98	102	98	1,201
		Total	7,581	7,581	7,336	7,581	7,336	7,581	7,581	7,092	7,581	7,336	7,581	7,336	89,503
		5010005000 03 FICA & Medic Exp	577	577	559	577	559	577	577	540	577	559	577	559	6,815
		5010006000 03 Ben Ins Exp HAL	502	502	486	502	486	502	502	467	502	486	502	486	5,925
		5010007000 03 Retirement Exp	748	748	724	748	724	748	748	700	748	724	748	724	8,832
		Total	1,827	1,827	1,769	1,827	1,769	1,827	1,827	1,707	1,827	1,769	1,827	1,769	21,572
		5020002	2	2	2	2	2	2	2	2	2	2	2	2	24
		5020002000 Telecomm Wired	17	17	17	17	17	17	17	17	17	17	17	17	204
		5040005000 Rent of Facilities	995	995	995	995	995	995	995	995	995	995	995	995	11,940
		5070003000 Bld Contents Ins	13	13	13	13	13	13	13	13	13	13	13	13	156
		5080022000 Other Expenses Svc	51	51	51	51	51	51	51	51	51	51	51	51	612
		5090006000 Office Supplies	7	7	7	7	7	7	7	7	7	7	7	7	84
		Total	1,085	1,085	1,085	1,085	1,085	1,085	1,085	1,085	1,085	1,085	1,085	1,085	13,020
	5050009	5050012000 09 Parking Fees	5	5	5	5	5	5	5	5	5	5	5	5	60
		Total	5	5	5	5	5	5	5	5	5	5	5	5	60
	Total	Total	10,498	10,498	10,195	10,498	10,195	10,498	10,498	9,889	10,498	10,195	10,498	10,195	124,155
Grand Total			Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
			40,251	40,251	39,169	40,251	39,169	40,251	40,251	38,084	40,251	39,169	40,251	39,169	476,517

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